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ABSTRACT

In a survey of 96 county commissioners in 20 central Tennessee counties--a state where county commissioners determine the funds available for local public school systems--researchers used a seven-item questionnaire to elicit commissioners' attitudes on issues of public educational finance. The survey asked about local educational expenditures, methods of generating educational revenues, sources of educational income, and the adequacy of available funding for education. Analysis using a chi-square test for statistical significance indicated that the commissioners support additional local funding for educational expenditures pertaining to instruction, discipline, and auxiliary services, but not for sports, extracurricular activities, or teachers' cost-of-living raises. They oppose giving school boards the power to levy taxes; prefer using state and local sales taxes to raise educational revenues; and believe the primary source of public educational funding should be the state government. A copy of the survey questionnaire is attached to the report. (Author/RW)

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ATTITUDES OF COUNTY COMMISSIONERS IN TWENTY COUNTIES IN MIDDLE TENNESSEE CONCERNING PUBLIC SCHOOL FINANCIAL ISSUES

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ATTITUDES OF COUNTY COMMISSIONERS IN TWENTY COUNTIES
IN MIDDLE TENNESSEE
CONCERNING PUBLIC SCHOOL FINANCIAL ISSUES

Introduction

The constitution of the United States is silent on the matter of education. Consequently, education became a state function through interpretation of the Tenth Amendment to the United States Constitution. ("The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.") In Tennessee legislative enactment, constitutional authority, and judicial decisions have established boards of education to manage and control public school systems at the local level. (Tennessee Code Annotated, Volume 9, Title 49, Sections 201-253.)

County school systems in Tennessee are fiscally dependent. A county commission (formerly county court) serves as the funding body for county school systems. The Tennessee Code Annotated, Volume 9, Section 49-214, item (11) states:

> "To require the superintendent and chairman of the local board to prepare a budget on forms furnished by the commissioner of education, and when said budget has been approved by the local board, to submit same to the appropriate local legislative body. The county board of education shall submit its budget to the quarterly county court no later than forty-five (45) days prior to the July term of court or forty-five (45) days prior to the actual date the budget is to be adopted by the quarterly county court if such adoption is scheduled prior to July 1."
> (Acts 1925, ch. 115, § 6; Shan. Supp., § 1487a35; Code ch. 175, § 1; 1975 (Adj.S.), ch. 654, §§ 14-20; 1975, ch. 56, §1; modified.)

Statement of the Problem

This study was concerned with the attitudes of county commissioners in Middle Tennessee concerning various public school financial issues.

Significance of the Study

This study is significant because it measured and analyzed the attitudes of county commissioners. County commissioners determine the local funds available to public school systems. Therefore, the ideas and attitudes of county commissioners on financial issues is helpful in understanding why public school financial policies are what they are now - and what they will be in the future.

Research Procedures

The research methods used in this study began with a review of professional literature concerning financial issues in public schools and of the fiscal role of county commissioners. An instrument was developed to measure the attitudes of county commission members on issues such as the expenditure of additional local money for various programs, services and methods of generating revenue.

The questionnaire was administered to 102 county commission members in twenty counties in Middle Tennessee. A total of 96 questionnaires were completed and returned. (94.1% return rate.) The "Statistical Package for the Social Sciences" program was used for computer analysis of the data. A chi square procedure was used to determine the levels of significance of the data.

Summary of the Results

An item by item summary of the results follows:

Questionnaire item 1. Would you support the appropriation of additional local money to: (yes or no)

Results:

Type of Expenditure	% Yes	% No	Chi Square	Level of Significance
Improve Discipline	64.9	35.1	8.340	.01
Lower Pupil-Teacher Ratios	62.8	37.2	6.128	.05
Increase Instruction-Reading Basic Skills	81.9	18.1	38.298	.001
Expand Athletics	18.3	81.7	37.430	.001
Support clubs, bands, and other such activities	26.4	73.6	20.319	.001
Insure continued operation of transportation program	71.6	28.4	17.695	.001
Improve inservice training for teachers	37.6	62.4	5.685	.05
Eliminate over-crowded classrooms	79.8	20.2	33.362	.001
Increase teacher salaries each year at rate of inflation	47.9	52.1	0.170	N.S.
Improve routine maintenance of school buildings and grounds	81.1	18.9	36.642	.001

In those expenditures which may be categorized as "instructional," county commissioners indicated that they would support additional expenditures of local monies with the exception of "improving inservice training." For example, to eliminate over-crowded classrooms (79.8%), increase instruction-reading and basic skills (81.9%), lower pupil-teacher ratios (62.8%), and improve inservice training (yes: 37.6%, no: 62.4%). County commissioners also showed support for auxiliary services (i.e. continue operation of transportation

(71.6%) and improve routine maintenance (81.1%). The county commissioners indicated they did not favor additional expenditure of local funds "to expand athletics" (81.7% negative) or to "support clubs, bands and other such activity" (73.6% negative). They did not favor increasing teachers' salaries at the rate of inflaction (52.1% against). They did, however, favor additional expenditures to improve discipline (64.9%).

Questionnaire item 2. Are you satisfied with the amount of money that is made available to the schools in your community? Circle one: 1. Yes 2. No

Results:

1. Yes = 47.8% 2. No = 52.2%
   Chi square = 0.178 Significance Level = N.S.

It was the majority opinion (52.2%) of the county commissioners that present levels of funding for public education are inadequate. However, there was no significant difference between responses.

Questionnaire item 3. Do you think that the school board should be able to levy taxes for school purposes instead of the County Commission (or other local fiscal body). Circle one: 1. Yes 2. No.

Results:

1. Yes = 17.2% 2. No = 82.8%
   Chi square = 39.130 .001

There was a significant difference between the group answering yes and the group responding no. A majority of county commissioners responding believed that the school boards in middle Tennessee should not be authorized to levy taxes for school purposes. It was concluded that the county commissioners were not ready to relinquish fiscal control.

Questionnaire item 4. Consider the types of taxes listed below and rank from 1-5 your preference of how education should be funded in Tennessee.

(1= highest preference, 5 = lowest preference)

Results:

Type of Tax	Median Level of Preference	Rank
Sales Tax	1.733	1
Alcohol-Tobacco	2.519	2
Local Property Tax	3.333	3
Wheel Tax	3.635	4
State Income Tax	4.563	5

In Middle Tennessee, property tax accounts for approximately 75% of local contributions to public school budgets. In Tennessee the maximum sales tax rate is 4.5¢ state with a local option of 2.75¢. At the state level sales tax accounts for approximately .50 per dollar of tax collected. Alcohol and tobacco tax only accounts for approximately 5¢ per $1.00 collected. The county commissioners lowest preference for funding education was the state income tax. There is no general state income tax in Tennessee.

Questionnaire item 5. Based on present sources of funding, if additional money is needed for operating schools, rank in order of preference, 1-5, your choice of securing additional funds. (1 = highest preference, 5 = lowest preference)

Results:

Type of Tax	Median Level of Preference	Rank
Sales Tax	1.865	1
Alcohol-Tobacco	2.271	2
Wheel Tax	3.140	3
Local Property Tax	3.900	4
State Income Tax	4.321	5

The sales tax, however regressive, was first choice for additional funding. The wheel tax was preferred above local property tax and state income tax.

Questionnaire item 6. Which do you think should provide most (over 50%) of the money to finance the operation of public schools?

1. Local government 2. State government 3. Federal government

Results:

1. Local government 11.0%
2. State government 72.5%
3. Federal government 16.5%

Chi square = 63.33
Significant at .001 level

The county commissioners perceived the primary funding of public education to be a state function.

Questionnaire item 7. Would you be willing to support a tax increase so that schools would not need to raise money through magazine drives, candy sales, and such activities? Circle one: 1. Yes 2. No

Results:

1. Yes = 51.1% 2. No = 48.9%
Chi square = 0.044 Not Significant

A majority (51.1%) of the county commissioners responding favored supporting additional taxes rather than raising funds through magazine drives, candy sales, and such activities. There was, however, no significant difference in the responses.

What is your opinion regarding the following issues related to public school finance?

1. Would you support the appropriation of additional <u>local</u> money to:

(Circle yes or no)

Yes	No	Improve discipline
Yes	No	Lower pupil-teacher ratio
Yes	No	Increase instruction in reading and basic skills
Yes	No	Expand athletics
Yes	No	Support clubs, bands and other such activities
Yes	No	Insure continued operation of your transportation program
Yes	No	Improve in-service training for teachers
Yes	No	Eliminate over-crowded classrooms
Yes	No	Increase teacher salaries each year at rate of inflation
Yes	No	Improve routine maintenance of school buildings and grounds

2. Are you satisfied with the amount of money that is made available to the schools in your community?

   Circle one: Yes No

3. Do you think that the school board should be able to levey taxes for school purposes instead of the County Commission (or other local fiscal body).

   Circle one: Yes No

4. Consider the types of taxes listed below and rank from 1-5 your preference of how education should be funded in Tennessee.

   ___Local Property Tax ___Sales Tax ___State Income Tax

   ___Wheel Tax ___Alcohol-Tobacco Tax

5. Based on present levels of funding, if additional money is needed for operating schools, rank in order of preference (1-5) your choice of securing additional funds.

   ___Local Property Tax ___Sales Tax ___State Income Tax

   ___Wheel Tax ___Alcohol-Tobacco Tax

6. Who do you think should provide most (over 50%) of the money to finance the operation of public schools?

___Local Government ___State Government ___Federal Government

7. Would you be willing to support a tax increase so that schools would not need to raise money through magazine drives, candy sales, and such activities?

Circle one: Yes No